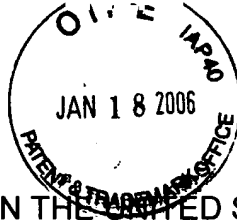


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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Atsushi DENPO et al. Confirmation No.: 9182
Appln. No. : 10/743,911 Examiner: Alessandro V. Amari
Filed : December 24, 2003 Group Art Unit: 2872
For : POLAR-AXIS TELESCOPE AND EQUATORIAL TELESCOPE
MOUNT INCLUDING THE SAME

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents
U.S. Patent and Trademark Office
Customer Service Window, Mail Stop Issue Fee
Randolph Building
401 Dulany Street
Alexandria VA 22314

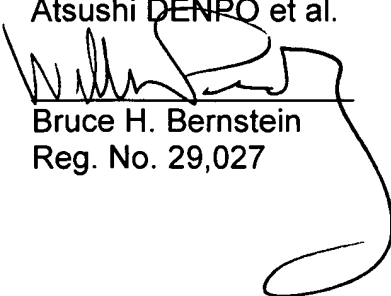
Sir:

In response to the Notice of Allowability mailed by the U.S. Patent and Trademark Office on October 25, 2005, and to the Statement of Reasons for Allowance attached thereto, Applicants wish to clarify the record with respect to the basis for the patentability of claims in the present application. In this regard, while Applicants do not disagree with the Examiner's indication that certain identified features are not disclosed by the references, Applicants submit that each of the claims in the present application recite a particular combination of features, and that the basis for patentability of each of these claims is based on the totality of the particular features recited therein.

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Should there be any questions, the Examiner is invited to contact the undersigned at the below-listed telephone number.

Respectfully submitted,
Atsushi DENPO et al.



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January 18, 2006
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